

# **SASKATCHEWAN BUSINESS INCENTIVES 2020**



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## **MANUFACTURING AND PROCESSING**

### **Manufacturing and Processing Profits Tax Reduction**

The Manufacturing and Processing Profits Tax Reduction reduces the Saskatchewan CIT rate by as much as two percentage points on Canadian manufacturing and processing profits, as reported on the federal T2 CIT return. Saskatchewan-based firms with a high allocation of income to Saskatchewan will receive a larger tax reduction than firms with a low allocation of income.

*For further information about the Manufacturing and Processing Profits Tax Reduction, please contact:*

#### **Ministry of Finance**

##### **Taxation and Intergovernmental Affairs Branch**

Phone: (306) 787-6722

**Website:** <http://www.saskatchewan.ca/business/taxes-licensing-and-reporting/tax-incentives/manufacturing-and-processing-tax-credits>

**Information Bulletin:** <http://publications.gov.sk.ca/details.cfm?p=8026>

### **Manufacturing and Processing Investment Tax Credit**

The Saskatchewan Investment Tax Credit (ITC) for Manufacturing and Processing (M&P) is available to manufacturing and processing corporations filing a T2 CIT return with some allocation of taxable income to Saskatchewan. This is a refundable tax credit designed to encourage plant and equipment investment for M&P activities in Saskatchewan. The percentage rate of the ITC parallels the rate of the Saskatchewan Provincial Sales Tax (PST). Therefore, for eligible purchases made after October 27, 2006, and before March 23, 2017, the ITC is equal to 5 per cent of the total capital cost of the asset. For eligible purchases made on or after March 23, 2017, the ITC is equal to 6 per cent of the total capital cost of the asset. Both sustaining capital and expansion capital investments qualify, as well as both new and used equipment investments.

To be eligible for the M&P ITC Program, a corporation must:

- Conduct qualifying M&P activities in Saskatchewan
- Make qualifying M&P related purchases in Saskatchewan
- Meet the requirements under Federal ITA Regulation 4600(2)

*For further information about the Manufacturing and Processing Investment Tax Credit, please contact:*

#### **Ministry of Finance**

##### **Taxation and Intergovernmental Affairs Branch**

Phone: (306) 787-6722

**Website:** <http://www.saskatchewan.ca/business/taxes-licensing-and-reporting/tax-incentives/manufacturing-and-processing-tax-credits>

**Information Bulletin:** <http://publications.gov.sk.ca/details.cfm?p=8027>

## **Corporation Income Tax Rebate for Capital Investment in Primary Steel Production**

The Corporation Income Tax Rebate for Primary Steel Production will provide a tax incentive for eligible primary steel producers that make a minimum capital investment of \$100 million in new or expanded productive capacity. An eligible primary steel producer is a company that smelts and refines metals to produce steel in ingot or molten form, then rolls, draws or casts that steel into sheet, strip or other form at a production facility in Saskatchewan.

The tax incentive for each year of a five-year rebate period will be based on the incremental Saskatchewan Corporation Income Tax payable by the corporation as a result of the new investment. Incremental tax will be determined based on the proportionate increase in the facility's productive capacity resulting from the capital investment.

The tax incentive will rebate the full amount of incremental tax for each of the first two years of the rebate period, 75% of the incremental tax for the third year of the rebate period, 50% of the incremental tax for the fourth year of the rebate period and 25% of the incremental tax for the fifth year of the rebate period.

*For further information about the Corporation Income Tax Rebate for Capital Investment in Primary Steel Production, please contact:*

### **Ministry of Finance**

#### **Taxation and Intergovernmental Affairs Branch**

Phone: (306) 787-6722

**Website:** <http://www.saskatchewan.ca/business/taxes-licensing-and-reporting/tax-incentives/corporation-income-tax-rebate-for-primary-steel-production>

## RESEARCH AND DEVELOPMENT INCENTIVES

### Research and Development Tax Credit

The Research and Development (R&D) Tax Credit encourages innovative research and development activity in Saskatchewan. The 10 per cent income tax credit is refundable on the first million dollars of annual eligible expenditures for Saskatchewan Canadian-controlled private corporations. In all other cases, the credit is non-refundable and can be applied against Saskatchewan CIT owed in the subsequent ten years (or the previous three taxation years). The total of refundable and non-refundable R&D Tax Credits that may be claimed by a corporation is limited to \$1.0 million per year.

Eligibility parallels the existing criteria for the Federal Scientific Research and Experimental Development Tax Credit (SRED), which offers up to a 35 per cent tax credit. Activities such as operations research, engineering or design, and computer programming, are generally eligible if they are undertaken directly in support of basic or applied research or experimental development. Leases and rentals qualify, but capital investments are ineligible. Marketing, quality control, and resources exploration/drilling activities also generally do not qualify.

*For further information about the Research and Development Tax Credit, please contact:*

#### **Ministry of Finance**

#### **Taxation and Intergovernmental Affairs Branch**

Phone: (306) 787-6722

**Website:** <http://www.saskatchewan.ca/business/taxes-licensing-and-reporting/tax-incentives/research-and-development-tax-credit>

### Saskatchewan Advantage Innovation Fund

The Saskatchewan Advantage Innovation Fund (SAIF) is a research and development funding program designed to accelerate the commercialization of game-changing technologies in the province's core sectors (mining, energy, manufacturing, education and healthcare). Through the program, Innovation Saskatchewan (IS) provides non-repayable grants to projects that address a specific industry challenge. Projects must be driven by a group of companies and create broad economic benefits for the province. IS will provide up to 30 percent of a project's budget, while 50 per cent or more must be provided by industry partners.

*For further information about SAIF, please contact:*

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## Saskatchewan Commercial Innovation Incentive

The SCII is a new growth tax incentive that offers eligible corporations a reduction of the provincial Corporate Income Tax (CIT) rate to six per cent, for a period of 10 or 15 years. A first of its kind in North America “patent box” style tax incentive, the SCII program is open to a wide variety of eligible intellectual property (IP) types, including patents, plant breeders’ rights, trade secrets and copyrights (computer programs and algorithms.)

The SCII is open to any company operating in any sector, from anywhere in the world, regardless where or when the research and development (R&D) for the qualifying IP occurred or was licensed. The benefit period can be extended to 15 years, if the majority (50 per cent or greater) of related R&D has been conducted in Saskatchewan.

IP can be owned or licensed. New iterations of goods, services and processes tied to the original qualifying IP are eligible for the incentive without a separate application, and the SCII can be combined with other incentive and grant programs a corporation may qualify for in Saskatchewan.

*For further information about SCII, please contact:*

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**Website:** <http://www.publications.gov.sk.ca/redirect.cfm?p=85091&i=98563>

## Saskatchewan Technology Start-Up Incentive

The Saskatchewan Technology Start-Up Incentive (STSI) is designed to encourage investment in the province’s technology sector. The program offers a non-refundable 45 per cent tax credit to individuals, corporations and limited partnerships that invest in eligible technology start-ups. The maximum annual benefit that can be claimed per investor is \$140,000, while eligible start-ups under the program can raise a maximum of \$1 million. STSI is managed by Innovation Saskatchewan and will have a budget of \$2.5 million in the 2020-21 fiscal year.

*For further information about STSI, please contact:*

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## **Made in Saskatchewan Technology Program (MIST)**

The Made in Saskatchewan Technology Program (MIST) connects the Provincial Government to Saskatchewan technology-based companies whose products may improve the delivery of Government services. Companies who are successful in the program are awarded a contract of up to \$10,000 to have their technology piloted by Government.

This program is open to technology companies that meet the following criteria:

- Saskatchewan based; annual revenue under \$500,000;
- 30 employees or less;
- Technology is ready to be implemented; and
- Company has the capacity to work with Government.

*For further information about the MIST program, please contact:*

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**Website:** <https://innovationsask.ca/initiatives/mist>



## AGRICULTURE INCENTIVES

### Saskatchewan Lean Improvements in Manufacturing

The Saskatchewan Lean Improvements in Manufacturing (SLIM) program provides funding assistance to agri-businesses for adoption of best practices, new technologies, and state-of-the-art processes that stimulate improvements in productivity and efficiency. SLIM provides 50 per cent cost-shared funding to a maximum of \$500,000 per proponent. Proponents must spend a minimum of \$200,000 on their projects. Before proceeding with investments in facility modifications and equipment, a Lean Gap Analysis is required. SLIM will support 50 per cent of Lean Gap Analysis costs to a maximum of \$20,000 per project.

*For more information about SLIM, please contact:*

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**Website:** <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/canadian-agricultural-partnership-cap/value-added-agriculture-and-agri-food-processing/saskatchewan-lean-improvements-in-manufacturing-slim>

### Saskatchewan Value-Added Agriculture Incentive

The Saskatchewan Value-Added Agriculture Incentive (SVAI) program offers a 15 per cent non-refundable tax credit for value-added agriculture facilities that make a significant capital investment to expand production capacity. Qualifying projects include new and existing value-added agricultural facilities.

To be eligible, a project must have minimum \$10 million in new capital expenditures, demonstrate that capital expenditures were made for the purposes of increasing productive capacity, and meet the definition of value-added agriculture. Redemption of the benefits is limited to 20 per cent in year one after the facility enters operation, 30 per cent in year two, and 50 per cent in year three. There will be a maximum carry-forward of 10 years on any remaining credit amount.

*For more information about SVAI, please contact:*

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**Website:** <https://www.saskatchewan.ca/business/investment-and-economic-development/business-incentives-and-tax-credits/saskatchewan-value-added-agriculture-incentive>

## Product2Market: Value Added

Product2Market promotes the development and expansion of small to medium sized enterprises by supporting agri-business product development and the marketing of value-added products.

The program is divided into two streams that are both application-based:

- Prototype and Product Development Stream: supports new product development, commercialization, market readiness, and promotional activities.
- Market Development Stream: supports Saskatchewan companies to expand their domestic and international markets through promotional and marketing activities.

Product2Market is a new program under the Canadian Agricultural Partnership. It contains elements of the Saskatchewan Agri-Value Initiative and the Market Development Program.

Each project will be eligible for up to \$100,000 per company per year. Funds will cover 50 per cent of eligible expenses, except where funding maximums are listed. Activities/projects cannot also be funded by another government or program. For more information about the Product2Market program, please contact:

**Robert Brodner**

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Ministry of Agriculture

Regina, SK

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**Website:** <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/canadian-agricultural-partnership-cap/value-added-agriculture-and-agri-food-processing/product-2-market-value-added>

## **Agriculture Development Fund**

The Agriculture Development Fund provides project funding of \$15M per year on a competitive basis to researchers in public and private research and development. The funding is provided to create future growth opportunities and to enhance the competitiveness of the provincial agriculture industry. This investment results in new knowledge, information and choices of technologies for producers and food processors, including feed and nutrition information for ranchers, and new crop cultivars and production information for farmers. Approved projects may receive funding for up to 100 per cent of eligible costs. Matching funds from other sources are encouraged.

*For more information about the Agriculture Development Fund, please contact:*

### **Agriculture Research Branch**

#### **Ministry of Agriculture**

Regina, SK

Phone: (306) 787-5929

E-mail: [arbonline@gov.sk.ca](mailto:arbonline@gov.sk.ca)

**Website:** <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/agribusiness-farmers-and-ranchers/canadian-agricultural-partnership-cap/science-research-and-innovation/adf>

## ENERGY AND RESOURCE INCENTIVES

### Saskatchewan Petroleum Research Incentive

The Saskatchewan Petroleum Research Incentive is intended to encourage research, development, and demonstration of new technologies that expand production of Saskatchewan's oil and natural gas resources. Credits toward the remission of royalties and taxes are available for 50 per cent of eligible research costs directly involving the Petroleum Technology Research Centre (PTRC) (maximum of \$1M per project), plus 30 per cent of any remaining costs directly involving the PTRC and all other eligible research costs (maximum of \$3M per project).

*For more information about the Saskatchewan Petroleum Research Incentive, please contact:*

#### **Jean Chen**

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**Website:** [https://pubsaskdev.blob.core.windows.net/pubsask-prod/94552/94552-SPRI\\_information\\_for\\_applicants\\_20151120.pdf](https://pubsaskdev.blob.core.windows.net/pubsask-prod/94552/94552-SPRI_information_for_applicants_20151120.pdf)

### Incentives for Enhanced Oil Recovery (EOR)

The Ministry of Finance provides an exemption and remission of Provincial Sales Tax and/or Fuel Tax on eligible injectable substances used in approved EOR projects. This exemption and remission was introduced in 2005 to provide an incentive for oil producers to apply advanced extraction processes to enhance the total recovery from an underground reservoir.

*For more information, contact:*

#### **Ministry of Finance**

##### **Revenue Division**

Regina, SK  
Phone: (306) 787-6645  
E-mail: [sask.tax.info@finance.gov.sk.ca](mailto:sask.tax.info@finance.gov.sk.ca)

**Website:** [General Fuel Tax information - Publications Centre  
https://www.saskatchewan.ca/government/news-and-media/2005/march/18/incentives-for-enhanced-oil-recovery-eor](https://www.saskatchewan.ca/government/news-and-media/2005/march/18/incentives-for-enhanced-oil-recovery-eor)

## Oil and Gas Processing Investment Incentive

The Oil and Gas Processing Investment Incentive (OGPII) offers transferable royalty/freehold production tax credits for qualified greenfield or brownfield value-added projects at a rate of 15 per cent of eligible project costs. OGPII is open to value-added processing projects as well as gas, byproduct, or waste product commercialization projects across all segments of Saskatchewan's oil and gas sector. The credits are fully transferable.

In order to be eligible, a project must be a refinery, an upgrading facility, a gas commercialization project or other value-added facilities, including helium processing, petrochemicals and carbon capture, storage, and utilization for enhanced oil recovery, or a value-added project. It must result in a significant increase in processing capacity, and have a minimum of \$10 million in eligible costs. This incentive has a royalty credit cap of \$75 million per project and a total program credit cap of \$300 million in royalty credits. Credits can be claimed at a rate of 20 per cent of total credits in the first calendar year of operations, 30 per cent in the second calendar year, and 50 per cent in the third calendar year.

*For more information about the OGPII, please contact:*

### **Bruce Wilhelm**

Director, Petroleum Royalties  
Ministry of Energy and Resources  
Phone: (306) 798-9511  
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**Website:** <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-incentives-crown-royalties-and-taxes/oil-and-gas-processing-investment-incentive>

## Accelerated Waterflood Development Program

This program applies to the drilling of horizontal injector wells in new or expanded waterflood projects approved after January 1, 2018. The program is available to new horizontal injection wells or horizontal producer wells converted to injector wells that have a remaining Fourth Tier Royalty Incentive. The incentive for the drilling of a dedicated horizontal waterflood injector well is equal to 100 per cent of the corresponding horizontal oil well volumetric incentive. Wells already producing as of January 1, 2018, are eligible to transfer their remaining incentive volume if converted to a waterflood injector well.

*For more information about the Accelerated Waterflood Development Program, please contact:*

### **Bruce Wilhelm**

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Ministry of Energy and Resources  
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**Website:** <https://www.saskatchewan.ca/business/agriculture-natural-resources-and-industry/oil-and-gas/oil-and-gas-licensing-operations-and-requirements/oil-and-gas-drilling-and-operations/enhanced-oil-recovery/apply-for-oil-recovery-waterflood-projects>

## Potash Production Incentive

Market development and research and development activity is incentivized through a 40 per cent tax credit within the Potash Production Tax. Subject to approval, applicable market development activities are those aimed to develop new potash markets or expand existing potash markets. Eligible research and development activities include those projects containing technical innovation and intended to improve production efficiency, mitigate environmental impacts, reduce the risks associated with mining, or develop new or improved products.

Retroactive to January 1, 2005, there is a 10-year tax holiday from base payments on expansions of potash mines that exceed productive capacity of 200,000 tonnes of potassium chloride per year. The province is also providing a capital investment incentive to promote expansion of production. All capital expenditures are now recognized at 120 per cent. Effective January 1, 2010, changes were made to the *Potash Production Tax Regulations* to include an allowance for new corporate office jobs. A \$100,000 allowance per job is available for qualifying corporate office positions.

Market development and research and development activity is incentivized through a 40 per cent tax credit within the Potash Production Tax. Subject to approval, applicable market development activities are those aimed to develop new potash markets or expand existing potash markets. Eligible research and development activities include those projects containing technical innovation and intended to improve production efficiency, mitigate environmental impacts, reduce the risks associated with mining, or develop new or improved products.

*For more information about the Potash Production Incentives, please contact:*

**Kirk Brecht**

Acting Executive Director, Mineral Policy

Ministry of Energy and Resources

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**Website:** <http://www.publications.gov.sk.ca/freelaw/documents/English/Regulations/Regulations/M17-1R6.pdf>

[Potash Information Circular - Publications Centre](#)

## Mineral Processing Tax Incentive

Companies operating exclusively in the processing of imported minerals or mineral concentrate to the prime metal stage of development are eligible for a five-year CIT holiday. In order to qualify for the tax incentive, an eligible corporation must maintain a minimum capital investment of \$125M in its Saskatchewan operation and maintain minimum incremental employment of 75 full-time employees in Saskatchewan.

The initial year of eligibility for the tax incentive by an eligible corporation will be the first year Saskatchewan CIT is payable and will extend for the following four consecutive taxation years.

*For more information about the Mineral Processing Tax Incentive, please contact:*

### Ministry of Finance

Taxation and Intergovernmental Affairs Branch

Regina, SK

Phone: (306) 787-6722

Email: [sask.tax.info@finance.gov.sk.ca](mailto:sask.tax.info@finance.gov.sk.ca)

**Website:** <http://publications.gov.sk.ca/redirect.cfm?p=583&i=806> (Section 64.1)

## Targeted Mineral Exploration Incentive

This incentive is to support the diversification of Saskatchewan's mineral sector by encouraging exploration for base metals, precious metals, and diamonds. Funding for TMEI provides financial assistance in the form of a grant to eligible exploration companies that undertake exploration drilling for base metals, precious metals or diamonds in a specified geographic region in Saskatchewan. A 25 per cent rebate is available to mineral exploration companies that undertake drilling in an area of high potential for base metals, precious metals and diamonds, to a maximum of \$50,000 per year. The overall funding level for the TMEI program will be established on an annual basis, to a maximum of \$750,000 per year.

*For more information about the TMEI, please contact:*

### Ministry of Energy and Resources

Government of Saskatchewan

Regina, SK

Phone: (306) 798-4212

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**Website:** <https://www.saskatchewan.ca/business/investment-and-economic-development/business-incentives-and-tax-credits/targeted-mineral-exploration-incentive>

## FIRST NATIONS / MÉTIS INCENTIVES

### First Nations Trust

Through the First Nations Trust, 25 per cent of profits generated by the two casinos of the Saskatchewan Gaming Corporation and 50 per cent of profits generated by the seven casinos of the Saskatchewan Indian Gaming Authority (SIGA) are distributed to Saskatchewan First Nations on a per capita basis. Beneficiary First Nations have discretionary spending authority within 12 broadly-defined criteria including economic developments, social programs, and health initiatives.

*For more information about the First Nations Trust, please contact:*

#### **First Nations Trust**

Saskatoon, SK

Phone: (306) 931-4424

E-mail: [admin@firstnationstrust.com](mailto:admin@firstnationstrust.com)

**Website:** <http://www.firstnationstrust.com/index.php/about>

<http://www.firstnationstrust.com/attachments/article/26/Trust%20Indenture.pdf>

### Community Development Corporations

The Community Development Corporations (CDCs) were created pursuant to the 2002 Gaming Framework Agreement signed between the Government of Saskatchewan and the Federation of Saskatchewan Indian Nations. On an annual basis, the CDCs, in total, receive 25 per cent of the net profits generated by the seven casinos operated by SIGA. Currently, there are five CDCs, each of which is associated with a SIGA casino located on-reserve.

They include:

- Northern Lights – Prince Albert
- BATC – North Battleford
- Painted Hand – Yorkton
- Bear Claw – Kenosee Lake
- Dakota Dunes – Saskatoon

CDCs may make payments to First Nation and non-First Nations organizations within a defined catchment area determined by the Board of each CDC based on 10 criteria, including economic development.

*For more information and contact information for the five CDCs, please visit:*

**Website:** <https://www.saskatchewan.ca/business/first-nations-metis-and-northern-community-businesses/gaming-trusts-and-grants>



## Clarence Campeau Development Fund

The Clarence Campeau Development Fund (CCDF) provides funding support for Métis businesses, community economic development initiatives and assistance for the development of the management skills of new and existing Métis business owners and entrepreneurs. Assistance may be in the form of equity participation, interest-free loans, and repayable or non-repayable contributions. Eight programs are administered by the fund, with varying levels of financial support available under each.

Program Title	Available Support
<b>Business Development Program</b>	<ul style="list-style-type: none"> <li>CCDF can provide financial assistance of up to the lesser of \$300,000 per project or 50 per cent of the project costs, excluding pre-operating costs, working capital and goodwill, as identified in the program costs in order to increase the applicants' ability to leverage funds from other financial institutions.</li> </ul>
<b>Community Business Development Program</b>	<ul style="list-style-type: none"> <li>CCDF can provide a one-time, non-repayable contribution up to the lesser of \$300,000 or 50 per cent of the project costs, excluding pre-operating costs, working capital and goodwill, as identified in the program costs.</li> <li>In addition, CCDF can contribute up to a maximum of \$700,000 as a repayable contribution, method of investment can be preferred shares, convertible preferred shares, convertible debentures, common shares or a mortgage.</li> <li>Repayable loan contributions and non-repayable grants will not exceed 85% of approved project costs. Maximum funding under this program will be \$1,000,000.</li> </ul>
<b>Major Business Development Program</b>	<ul style="list-style-type: none"> <li>CCDF can provide financial assistance of 50% of the project costs excluding pre-operating costs, working capital and good will.</li> <li>Minimum funding under this program will be \$300,001 up to a maximum of \$1,000,000.</li> <li>Projects funded must be for-profit and commercially viable with total project costs in excess of \$600,000.</li> <li>Priority will be given to, but not restricted to, projects that demonstrate a high degree of job creation.</li> </ul>
<b>Management Skills Program</b>	<ul style="list-style-type: none"> <li>This program supports training for existing CCDF clients to develop their management and marketing skills. CCDF can consider funding up to 75% of the approved costs, to a maximum of \$10,000 over the life of the contribution.</li> </ul>
<b>Business Plan Program</b>	<ul style="list-style-type: none"> <li>Allows Métis entrepreneurs to engage the services of a professional consultant in order to undertake the quality of research and planning necessary to develop a business plan and attract financing.</li> <li>CCDF can consider funding up to 75 per cent of costs to a maximum of \$10,000 in the form of a non-repayable contribution.</li> </ul>
<b>Business Support Program</b>	<ul style="list-style-type: none"> <li>Provides professional support to new businesses in order to help improve the opportunity for success.</li> <li>Funding is intended to allow the business to engage the services of a professional consultant to examine the operations of the business in order to identify areas that may require special attention.</li> <li>CCDF can consider a non-repayable contribution of up to 100 per cent of costs, to a maximum of \$10,000 over the life of the contribution.</li> </ul>
<b>Women's Business Development Program</b>	<ul style="list-style-type: none"> <li>Assists Saskatchewan Métis Women who wish to become entrepreneurs overcome barriers and enhance their ability to leverage financing and support services from financial institutions and business support agencies.</li> <li>CCDF can provide equity assistance of up to 65% of project costs to a maximum of \$100,000, excluding pre-operating costs and working capital costs.</li> <li>Applicants must contribute a minimum 2% equity to the project.</li> </ul>
<b>Youth Business Development Program</b>	<ul style="list-style-type: none"> <li>Assists Saskatchewan Métis Youth ages 18 to 35, with the desire to become entrepreneurs, to overcome barriers and enhance their ability to leverage financing and support services from other financial institutions and agencies.</li> <li>CCDF can provide equity assistance of up to 65% of project costs to a maximum of \$10,000. Total project costs cannot exceed \$ 25,000 (excluding working capital).</li> </ul>

*For more information about the Clarence Campeau Development Fund, please contact:*

**Clarence Campeau Development Fund**

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## **GENERAL INCENTIVES**

### **Municipal Property Tax Abatement**

Legislation allows Saskatchewan municipalities to offer discretionary five-year property tax abatements. Municipal tax abatements and other incentives are managed by individual municipalities.

For example, the City of Saskatoon has established tax abatement incentives to encourage attraction and expansion of businesses, and facilitate long-term job creation. Incentives include exemptions or reductions of any city tax or fee, waiving of utility deposits and down payments on land, and exemptions or reductions of prepaid servicing levies. Incentive applications must be completed and returned to the Saskatoon Regional Economic Development Authority (SREDA) Inc. before applying for a building permit.

To be eligible, applicants must be involved in energy, oil and gas, mining, manufacturing, processing, technology, transportation and logistics, telecommunications, or data processing.

All corporations meeting the eligibility requirements for a property tax incentive may qualify for a tax abatement of up to 100% of new or incremental taxes in year one, 80% in year two, 70% in year three, 60% in year four, and 50% in year five. The value of incentives for new or local expansions in the manufacturing or processing sectors that will create 100 or more new, full-time or full-time equivalent employees may be eligible for tax abatements of up to 100% of new or incremental property taxes for a period of five years.

*For further information about municipal tax abatements, please contact:*

**Saskatoon Regional Economic Development Authority**

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